

EXHIBIT P

Vinson & Elkins

Graham E. Sutliff gsutliff@velaw.com
Tel 512.542.8805 Fax 512.236.3290

August 10, 2007

Via E-mail and U.S. Mail

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Ms. Shanée Y. Williams
Paul, Hastings, Janofsky & Walker LLP
Five Palo Alto Square, Sixth Floor
Palo Alto, California 94306

Re: *AdvanceMe, Inc. v. AmeriMerchant et al.*, Case No. 6:06-CV-00082 (E.D. Tex)

Dear Shanée:

This letter is to inform you that First Funds, LLC's ("First Funds") production of electronically stored information ("ESI") is available for your inspection at First Funds' offices at 240 West 35th Street, 14th Floor, New York, New York 10001.

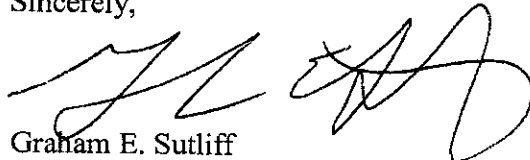
The ESI being made available for inspection has been segregated from First Funds' network file servers containing information from individual employees, departmental shares, and financial systems, and is being presented for inspection as kept in the ordinary course of business (electronically) pursuant to Federal Rule of Civil Procedure 34.

These electronic documents are being produced in a reasonably usable form and are to be treated as "CONFIDENTIAL OUTSIDE COUNSEL EYES ONLY" per the Protective Order in this matter. First Funds will have an employee available to you in the event you need assistance in navigating and searching the production.

With respect to First Funds' Microsoft Exchange production, I anticipate that it will be produced by August 17. First Funds is producing its ESI on a rolling basis to allow you to inspect ESI immediately.

Please contact me directly to coordinate the logistics of the review and to schedule a mutually agreeable time for the review.

Sincerely,



Graham E. Sutliff